



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0927-02002622

**\*\* Recalculated \*\***

**53 Valley County**

**0927 Frazer Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Harold Blount **Phone #:** (406) 695-2241

(Signature)

(Date)

**Chair, Board of Trustees:** Jewel Ackerman

(Signature)

(Date)

**County Superintendant** Lynne Nyquist

(Signature)

(Date)

## Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
174	21st Century Community Learning	FEDERAL	5309281714	84.287
206	Jobs for Montana Graduates	STATE	2015-2016	State
315	Title I - Schoolwide	FEDERAL	5309273115	Federal
316	Title I - Schoolwide	FEDERAL	5309273116	Federal
435	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5309271415	84.367
455	CNP Child & Adult Care Food Program	FEDERAL	2014-2016	10.558
476	Title VII, Indian Education	FEDERAL	B060A151005	84.060
550	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A143924	84.358A
556	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A153924	84.358A
726	Johnson O'Malley (JOM)	FEDERAL	15-16	15.130
825	State & Federal Aggregate	FEDERAL	14-16	
896	Medicaid	STATE	15-16	State
910	Budget Amendment			

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53 Valley County

0927 Frazer Elem

## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	71,242.89	7,040.77	367,802.96	39,134.74
02	Taxes Receivable - Real and Personal (120-149)	5,567.14	930.51	1,635.51	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				7,141.02
06	Other Current Assets (190-210)	978.42			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	77,788.45	7,971.28	369,438.47	46,275.76
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	5,567.14	930.51	1,635.51	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	72,221.31	7,040.77	367,802.96	46,275.76
52	<b>TOTAL FUND BALANCE/EQUITY</b>	72,221.31	7,040.77	367,802.96	46,275.76
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	77,788.45	7,971.28	369,438.47	46,275.76

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**53 Valley County**

**0927 Frazer Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,123.14	35,953.38	(56,211.50)	2,870.20
02	Taxes Receivable - Real and Personal (120-149)	36.12			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)			9,714.82	
05	Due From Other Governments (180)			8,024.01	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	2,159.26	35,953.38	(38,472.67)	2,870.20
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			7,200.00	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			7,200.00	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	36.12		13,125.00	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	2,123.14	35,953.38	(58,797.67)	2,870.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>	2,123.14	35,953.38	(58,797.67)	2,870.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	2,159.26	35,953.38	(38,472.67)	2,870.20

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			17,260.30	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			17,260.30	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			17,260.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			17,260.30	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			17,260.30	

# Trustees' Financial Summary

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**53 Valley County**

**0927 Frazer Elem**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			332,837.52	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			332,837.52	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)			9,714.82	
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			0.87	
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>			9,715.69	
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			323,121.83	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			323,121.83	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			332,837.52	

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	538.76	5,080.00		74,693.99
02	Taxes Receivable - Real and Personal (120-149)	155.88			1,378.39
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	694.64	5,080.00		76,072.38
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	155.88			1,378.39
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	538.76	5,080.00		74,693.99
52	<b>TOTAL FUND BALANCE/EQUITY</b>	538.76	5,080.00		74,693.99
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	694.64	5,080.00		76,072.38

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		954.79		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		954.79		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		954.79		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>		954.79		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		954.79		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,256.42	58,231.17		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	20,256.42	58,231.17		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	18,648.42	58,231.17		
25	Other Current Liabilities (621-679)	1,608.00			
35	<b>TOTAL LIABILITIES</b>	20,256.42	58,231.17		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	20,256.42	58,231.17		



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## Balance Sheet

	Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	218,817.64	233,402.68
1112	District Levy - Personal Property	4,486.59	3,743.79
1114	District Levy - Pers Prop/Mobile Homes	183.12	191.58
1130	Tax Title and Property Sales	0.00	10.82
1190	Penalties and Interest on Taxes	404.43	247.30
1900	Other Revenue from Local Sources	385.89	456.71
3110	Direct State Aid	314,287.49	347,414.16
3111	Quality Educator	40,154.40	40,892.37
3112	At Risk Student	14,400.83	13,677.34
3113	Indian Education For All	2,080.80	2,317.68
3114	American Indian Achievement Gap	18,800.00	20,705.00
3115	State Spec Ed Allowable Cost Pymt to Districts	23,808.44	41,066.10
3116	Data For Achievement	1,530.00	2,220.00
3118	Natural Resource Development	2,189.87	3,900.28
3120	State Guaranteed Tax Base Aid	162,926.79	166,918.63
3444	State School Block Grant	23,136.61	23,136.61
3445	State Combined Fund School Block Grant	7,569.88	7,569.88
3446	SB96 Block Grant Reimbursement	3,608.33	0.00
3447	SB96 Combined Block Grant Reimbursement	1,534.03	0.00
3460	Montana Oil and Gas Tax	18,803.07	6,923.37
6100	Material Prior Period Revenue Adjustments	5,161.78	-5,214.46
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>864,269.99</b>	<b>909,579.84</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	311,934.29	340,671.98
		2XX	Personal Services - Employee Benefits	82,345.06	103,793.35
		5XX	Other Purchased Services	40.50	530.21
		6XX	Supplies and Materials	473.31	16,243.05
		8XX	Other Expenditures	349.50	749.25
	222X Educational Media Services				
		1XX	Personal Services - Salaries	24,504.20	18,454.47
		2XX	Personal Services - Employee Benefits	153.42	97.97
		6XX	Supplies and Materials	409.69	2,070.90
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	36,917.88	38,844.20

# Trustees' Financial Summary

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	238.19	206.00
			3XX Purchased Professional and Technical Services	23,308.68	23,212.50
			5XX Other Purchased Services	10,369.20	12,596.93
			6XX Supplies and Materials	4,103.61	9,649.67
			810 Dues and Fees	891.00	4,121.00
			8XX Other Expenditures	0.00	2,240.75
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	36,202.89	86,803.21
			2XX Personal Services - Employee Benefits	226.71	460.97
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	49,803.40	51,268.16
			2XX Personal Services - Employee Benefits	2,127.28	1,521.29
			3XX Purchased Professional and Technical Services	4,800.00	1,748.51
			4XX Purchased Property Services	59,858.12	66,983.53
			5XX Other Purchased Services	27,618.50	20,326.00
			6XX Supplies and Materials	15,486.76	26,349.25
		<b>27XX Student Transportation Services</b>			
			6XX Supplies and Materials	1,000.00	954.88
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	64,910.03	88,958.75
			2XX Personal Services - Employee Benefits	406.47	472.52
			3XX Purchased Professional and Technical Services	911.00	911.00
			5XX Other Purchased Services	793.60	1,063.97
			6XX Supplies and Materials	3,165.78	1,230.48
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	2,653.00	3,253.00
			2XX Personal Services - Employee Benefits	16.62	17.29
			6XX Supplies and Materials	474.30	969.50
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	4,926.80	1,625.77
			2XX Personal Services - Employee Benefits	30.84	32.99
			6XX Supplies and Materials	456.91	908.00
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	24,118.00	21,717.87
			2XX Personal Services - Employee Benefits	507.69	364.57
			6XX Supplies and Materials	7,846.67	8,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>804,379.90</b>	<b>959,423.74</b>





# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance					122,065.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					909,579.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					959,423.74	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					72,221.31	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	46,268.93	38,015.85
	1112 District Levy - Personal Property	950.79	608.54
	1114 District Levy - Pers Prop/Mobile Homes	38.21	37.41
	1130 Tax Title and Property Sales	0.00	0.60
	1190 Penalties and Interest on Taxes	84.56	44.91
	1900 Other Revenue from Local Sources	8.27	7.68
	2220 County On-Schedule Trans Reimb	1,405.02	1,826.58
	3210 State On-Schedule Trans Reimb	1,405.02	1,121.98
	3444 State School Block Grant	2,907.22	2,907.22
	3446 SB96 Block Grant Reimbursement	749.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>53,817.04</b>	<b>44,570.77</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		22,322.77	25,082.45
		2XX Personal Services - Employee Benefits		382.36	312.69
		4XX Purchased Property Services		14,783.11	12,859.39
		5XX Other Purchased Services		4,000.00	3,104.00
		6XX Supplies and Materials		8,677.46	9,169.58
		8XX Other Expenditures		0.00	1,405.02
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>50,165.70</b>	<b>51,933.13</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	14,403.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	44,570.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	51,933.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,040.77	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	51,278.84	69,220.74
	1112 District Levy - Personal Property	1,058.94	1,111.79
	1114 District Levy - Pers Prop/Mobile Homes	48.87	49.15
	1130 Tax Title and Property Sales	0.00	1.36
	1190 Penalties and Interest on Taxes	106.74	68.00
	1510 Interest Earnings	466.64	1,208.93
	1900 Other Revenue from Local Sources	9.21	14.03
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>52,969.24</u>	<u>71,674.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	28,354.00	69,351.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>28,354.00</u>	<u>69,351.50</u>

#### Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance					365,480.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,674.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					69,351.50	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					367,802.96	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	0.00	142.95	
	1900 Other Revenue from Local Sources	53,112.37	1,551.92	
	3220 State Food Services Match	0.00	346.53	
	4550 Federal Child Nutrition	124,772.91	130,211.23	
	6100 Material Prior Period Revenue Adjustments	0.00	3,415.09	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>177,885.28</b>	<b>135,667.72</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	36,849.75	43,592.85
			2XX Personal Services - Employee Benefits	905.11	746.88
			4XX Purchased Property Services	0.00	5,734.29
			5XX Other Purchased Services	4,436.48	3,504.13
			6XX Supplies and Materials	97,846.27	98,846.59
			810 Dues and Fees	151.80	833.40
			8XX Other Expenditures	120.24	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>140,309.65</b>	<b>153,258.14</b>

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					63,866.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					135,667.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					153,258.14 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					46,275.76 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 13 - Tuition Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,710.70	1,528.71
	1112 District Levy - Personal Property	55.02	24.38
	1114 District Levy - Pers Prop/Mobile Homes	0.64	1.98
	1130 Tax Title and Property Sales	0.00	0.47
	1190 Penalties and Interest on Taxes	1.76	2.03
	1900 Other Revenue from Local Sources	0.48	0.31
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,768.60</b>	<b>1,557.88</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					565.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,557.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,123.14 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	141,626.04	165,101.62
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>141,626.04</u>	<u>165,101.62</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	93,420.26	85,989.60
		<b>22XX Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	4,136.10	3,086.33
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	6,395.99	4,524.13
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	6,179.85	14,633.55
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	6,187.71	8,094.12
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	2,799.14	2,819.39
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	12,273.39	16,468.01
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	452.86	548.78
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	418.80	207.87
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	9,158.62	9,579.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>141,422.72</u>	<u>145,951.16</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					16,802.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					165,101.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					145,951.16	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					35,953.38	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
174	21st Century Community Learning	
	6100 Material Prior Period Revenue Adjustments	0.00
315	Title I - Schoolwide	
	6100 Material Prior Period Revenue Adjustments	-6,262.00
316	Title I - Schoolwide	
	4940 Schoolwide Program	134,493.00
435	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,988.00
455	CNP Child & Adult Care Food Program	
	4556 Adult/Child Care Program - 10.558	45,863.54
476	Title VII, Indian Education	
	4130 Title VII Indian Education	33,088.82
550	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,451.00
556	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,226.00
726	Johnson O'Malley (JOM)	
	4140 Federal Johnson O'Malley (JOM)	8,478.00
825	State & Federal Aggregate	
	1510 Interest Earnings	33.47
	1900 Other Revenue from Local Sources	1,080.00
896	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	35,841.35
	6100 Material Prior Period Revenue Adjustments	-10,306.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		260,975.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
315	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX	Personal Services - Salaries	0.00
			2XX	Personal Services - Employee Benefits	0.00
			8XX	Other Expenditures	0.00
			315 Subtotal		0.00





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
316	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		98,148.23
			2XX Personal Services - Employee Benefits		16,913.04
			3XX Purchased Professional and Technical Services		7,024.00
			5XX Other Purchased Services		5,460.63
			6XX Supplies and Materials		4,640.95
			<b>316 Subtotal</b>		132,186.85
435	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		680.00
			5XX Other Purchased Services		2,307.71
			<b>435 Subtotal</b>		2,987.71
455	CNP Child & Adult Care Food Program				
	455	School Food Mini Grants			
		31XX	Food Services		
			1XX Personal Services - Salaries		7,471.25
			2XX Personal Services - Employee Benefits		1,097.45
			3XX Purchased Professional and Technical Services		7,200.00
			6XX Supplies and Materials		15,624.46
			<b>455 Subtotal</b>		31,393.16
476	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		19,288.97
			2XX Personal Services - Employee Benefits		3,356.50
			5XX Other Purchased Services		1,349.88
			6XX Supplies and Materials		8,874.49
			<b>476 Subtotal</b>		32,869.84
550	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		4,500.00
			6XX Supplies and Materials		9,951.00
			<b>550 Subtotal</b>		14,451.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
556	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		1,225.81
			<b>556 Subtotal</b>		1,225.81
726	Johnson O'Malley (JOM)				
	414	Federal Johnson O'Malley (JOM)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,825.77
			2XX Personal Services - Employee Benefits		839.74
			6XX Supplies and Materials		629.09
			<b>726 Subtotal</b>		6,294.60
825	State & Federal Aggregate				
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		1XXX	Instruction		
			5XX Other Purchased Services		2,000.00
			6XX Supplies and Materials		250.00
			8XX Other Expenditures		649.99
			<b>825 Subtotal</b>		2,899.99
896	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		28,097.32
			<b>896 Subtotal</b>		28,097.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>252,406.28</b>

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					-65,058.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					260,975.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					252,406.28 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	2,308.36	(4b)	-2,308.36
					-2,308.36 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-58,797.67 (5)



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## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
174 21st Century Community Learning	0.00	0.00	0.00
315 Title I - Schoolwide	-6,262.00	0.00	-6,262.00
316 Title I - Schoolwide	134,493.00	132,186.85	2,306.15
435 Title II, Part A, Teacher/Principal Train/Recruit	2,988.00	2,987.71	0.29
455 CNP Child & Adult Care Food Program	45,863.54	31,393.16	14,470.38
476 Title VII, Indian Education	33,088.82	32,869.84	218.98
550 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	14,451.00	14,451.00	0.00
556 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,226.00	1,225.81	0.19
726 Johnson O'Malley (JOM)	8,478.00	6,294.60	2,183.40
825 State & Federal Aggregate	1,113.47	2,899.99	-1,786.52
896 Medicaid	25,535.35	28,097.32	-2,561.97
<b>Total</b>	<b>260,975.18</b>	<b>252,406.28</b>	<b>8,568.90</b>



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**53 Valley County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.02	0.00
	1130 Tax Title and Property Sales	0.00	0.07
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.02</u>	<u>0.07</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	2,870.13	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,870.20	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0927-02002622

**\*\* Recalculated \*\***

**53 Valley County**

**0927 Frazer Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	225.00	0.00
	1910 Rentals	17,300.00	14,970.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>17,525.00</b>	<b>14,970.00</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	14,173.00	6,952.40
			6XX	Supplies and Materials	2,359.98	0.00
			8XX	Other Expenditures	275.00	200.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				16,807.98	7,152.40	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						9,442.70 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						14,970.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,152.40 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,260.30 (5)



# Trustees' Financial Summary

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**53 Valley County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.01	1,061.46
	1900 Other Revenue from Local Sources	1,284.69	6,388.11
	4820 Federal Impact Aid - Title VIII	635,262.36	617,855.28
	6100 Material Prior Period Revenue Adjustments	-6,607.87	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>629,943.19</b>	<b>625,304.85</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	261,447.84	216,216.36
			2XX Personal Services - Employee Benefits	59,547.90	25,328.42
			6XX Supplies and Materials	7,393.78	12,348.96
			8XX Other Expenditures	453.26	2,920.63
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	11,546.50	9,202.11
			5XX Other Purchased Services	49,006.55	49,418.32
			6XX Supplies and Materials	13,088.54	8,115.19
			810 Dues and Fees	8,619.04	2,473.50
			8XX Other Expenditures	15,562.03	7,680.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	2,222.50	17,605.50
			4XX Purchased Property Services	64,748.15	57,022.31
			5XX Other Purchased Services	1,330.00	0.00
			6XX Supplies and Materials	20,626.60	16,344.94
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			6XX Supplies and Materials	32,792.48	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>548,385.17</b>	<b>424,676.24</b>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					122,493.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					625,304.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					424,676.24	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					323,121.83	(5)



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**53 Valley County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	6,944.71	6,448.37
	1112 District Levy - Personal Property	137.41	103.34
	1114 District Levy - Pers Prop/Mobile Homes	5.88	5.66
	1190 Penalties and Interest on Taxes	12.89	7.13
	1900 Other Revenue from Local Sources	1.20	1.30
	3281 State Technology Aid	770.60	856.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7,872.69</u>	<u>7,422.35</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	7,000.00	0.00
			6XX Supplies and Materials	3,600.84	309.98
		258X	Admin. Tech. - Technology Coordinator		
			3XX Purchased Professional and Technical Services	0.00	7,000.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>10,600.84</u>	<u>7,309.98</u>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	426.39	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,422.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,309.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	538.76	(5)





# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**53 Valley County**

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	63,101.95	58,890.61
	1112 District Levy - Personal Property	1,324.54	943.22
	1114 District Levy - Pers Prop/Mobile Homes	29.33	54.35
	1190 Penalties and Interest on Taxes	70.40	47.25
	1510 Interest Earnings	72.47	305.66
	1900 Other Revenue from Local Sources	11.55	11.92
	3120 State Guaranteed Tax Base Aid	17,793.18	7,977.88
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>82,403.42</b>	<b>68,230.89</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	45,000.00	45,000.00
			850 Interest on Debt	18,964.36	15,216.26
			860 Agent Fees/Issuance Costs	700.00	700.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>64,664.36</b>	<b>60,916.26</b>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	67,379.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,230.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	60,916.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	74,693.99	(5)



# Trustees' Financial Summary

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**53 Valley County**

**0927 Frazer Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	521.59	0.00
	1900 Other Revenue from Local Sources	651.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,172.59</u>	<u>0.00</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	26XX	Operation and Maintenance of Plant Services			
		3XX	Purchased Professional and Technical Services	20,000.00	37,963.99
		6XX	Supplies and Materials	4,231.69	0.00
	4XXX	Facilities Acquisition and Construction Services			
		3XX	Purchased Professional and Technical Services	50,208.54	0.00
		7XX	Property and Equipment Acquisition	335,692.42	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>410,132.65</u>	<u>37,963.99</u>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	37,963.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	37,963.99	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



# Trustees' Financial Summary

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**53 Valley County**

**0927 Frazer Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	228.16	0.00
	1130 Tax Title and Property Sales	0.00	0.34
	1510 Interest Earnings	0.90	2.25
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>229.06</b>	<b>2.59</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>0.00</b>

#### Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					952.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.59 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					954.79 (5)

# Trustees' Financial Summary

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**53 Valley County**

**0927 Frazer Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	23,493.99	29,758.95
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	647,315.74	531,945.95
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	63,853.77	71,639.94
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,783.20
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,783.20

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,594.40
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,167.81
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	92,636.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	88,958.75	0.00	0.00	0.00	0.00
280	1XXX	2XX	472.52	0.00	0.00	0.00	0.00
280	1XXX	3XX	911.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,063.97	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,230.48	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
<b>Totals</b>			92,636.72	0.00	0.00	0.00	0.00

92,636.72

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

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# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Bond(s)							
04/24/2014	420,000.00	0.00	25,000.00	0.00	395,000.00	25,000.00	370,000.00
11/28/2006	45,000.00	0.00	20,000.00	0.00	25,000.00	25,000.00	0.00
Total Governmental Activity							
Bond Long-Term Liabilities	465,000.00	0.00	45,000.00	0.00	420,000.00	50,000.00	370,000.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

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## Net Pension Liability FY2016

**Beginning  
Balance**

**Additions**

**Reductions**

**Ending Balance**